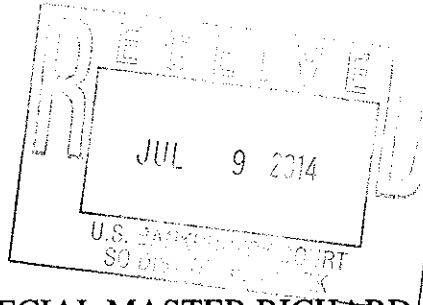


MADOFF VICTIM FUND
P.O. BOX 6310
SYRACUSE, NEW YORK 13217-6310



6/23/2014
CLAIM ID:
7070192

SECOND CLAIMANT REPLY TO: SPECIAL MASTER RICHARD C. BREEDEN
MAY 28, 2014 LETTER TO LAMAR ELLIS AS TO WHETHER OR NOT LAMAR
ELLIS HAS SATISFIED THE BASES ELIGIBILITY STANDARDS. CLAIMANT
LAMAR ELLIS BELIEVES THAT THIS SUBMITTED COPY OF A 1995 I.R.S.
"NOTICE OF SEIZURE" OF \$97,753,329.14 FROM ACCOUNT NO. 107458002
WITH LAMAR ELLIS, SOCIAL SECURITY NO. 425-54-2349, AS THE
SIGNATORY OF ACCOUNT NO. 107458002 SHOULD MEET AND SATISFY THE
BASES ELIGIBILITY STANDARDS.

SINCERELY:

LAMAR ELLIS

1516 SHIRLEY AVE

JACKSON, MS 39204

7070192 - WEF
LAMAR ELLIS TR
LAMAR ELLIS TTEE CONSERVATOR
1516 SHIRLEY AVE
JACKSON, MS 39204

Madoff Victim Fund

P.O. Box 6310
Syracuse, NY 13217-6310



LAMAR ELLIS TR
LAMAR ELLIS TTEE CONSERVATOR
1516 SHIRLEY AVE
JACKSON, MS 39204

Date: 5/28/2014
Claim ID: 7070192

WARNING: YOUR CLAIM APPEARS TO HAVE BEEN FILED BY AN INELIGIBLE ENTITY

The Madoff Victim Fund recently received a claim from your organization with respect to losses on investments in Madoff Securities. Though your claim has not yet been individually reviewed, MVF has performed a preliminary screening to identify claims from institutions or other entities that do not appear to satisfy basic eligibility standards for MVF. Our preliminary screening has identified your claim as having been filed in the name of a legal entity (corporation, bank, securities firm, insurance company, investment partnership, LLC, LLP, A.G., S.A., N.V., GmbH, P.L.C., partnership, SICAV, trust, etc.) that is unlikely to satisfy the eligibility standards of MVF.

At MVF our goal is to help all eligible victims of the Madoff criminality recover a portion of their investment losses. We also realize that claimants have often put considerable time and effort into preparing their claims. Therefore, we would be sad to see claims fail because they were filed by intermediaries who are not eligible to recover, rather than by the "ultimate investors" who are eligible. This letter is intended as an "early warning" of a potential defect in your claim that could result in a denial if not corrected.

The eligibility criteria for MVF were established by the U.S. Department of Justice and are set forth on MVF's website with detailed explanations. As we have repeatedly described, in virtually all cases legal entities that held or managed funds on behalf of Madoff investors are not eligible claimants. Corporations, partnerships or financial intermediaries of all types are not eligible to recover from MVF even if such an entity held legal title to a Madoff investment, or was the registered holder of feeder fund shares or other indirect Madoff investments. The investors whose money was actually stolen, not the vehicles through which they invested, are the eligible claimants for MVF. To be eligible, a claimant must have suffered a loss of *their own personal funds* that were invested in Madoff Securities.

The distinction between banks and other investment entities which are **not** eligible, and their clients or underlying investors who **are** eligible, seems clear and simple to us. Nonetheless, MVF has received claims such as yours that appear to have been filed by an ineligible entity.

Notice of Seizure

Exhibit



Name and
Address

LAMAR ELLIS
1852 E. HOLLY OAK DR.
WEST COVINA, CA. 91791

Under the authority in section 6331 of the Internal Revenue Code, and by virtue of a levy from the District Director of Internal Revenue of the district shown below, I have seized the property below for nonpayment of past due internal revenue taxes.

Due from	Amount	Internal Revenue District (City and State)
LAMAR ELLIS	\$ 97,753,329.14	LOS ANGELES, CA.

Description of property

ACCOUNT NO. 10745800

No. 000707 - Debt Obligation Bearer Certificates of Deposit
Face Amount \$10,000,000.00

No. 000708 -	"	"	"
No. 000719 -	"	"	"
No. 000720 -	"	"	"
No. 000722 -	"	"	"
No. 000723 -	"	"	"
No. 000725 -	"	"	"
No. 000726 -	"	"	"
No. 000728 -	"	"	"
No. 000731 -	"	"	"

Lamelli LTD Partnership (Trust) Gift Certificates
in the face amount of \$10,000.00 each:

No. 0038, 0026 thru 0037
0051 thru 0075
0076 thru 0099
0101 thru 0125

I LAMAR ELLIS WAIVE THE 30 day waiting period for levy per IRM 6331(d)
SIGNED LAMAR ELLIS
DATED 10-23-95 SOCIAL SECURITY NUMBER 425-54-2349